

Village of Biscayne Park
Fiscal Year 2010-2011
Proposed Budget



Mayor Roxanna Ross
Vice Mayor Bryan Cooper
Commissioner Robert "Bob" Anderson
Commissioner Steve Bernard
Commissioner Al Childress

BUDGET SUMMARY**EXPENDITURES:**

EXP	DESCRIPTION	F.Y.E. 9-30-08 ACTUAL	F.Y.E. 9-30-09 ACTUAL	FISCAL YEAR 2009 - 10			FY 2010-11 VILLAGE MANAGER PROPOSED
				ADOPTED BUDGET	6-30-10 Actual	9-30-10 PROJECTED	
511	Commission	27,058	24,605	19,963	9,762	19,450	19,663
512	Manager/Administration	216,219	223,829	205,059	143,653	191,973	181,662
513	Finance	141,338	154,464	130,105	110,178	144,010	117,084
514	Legal	78,836	128,341	91,775	127,667	157,000	85,000
515	Comprehensive Planning	-	-	20,000	7,000	10,000	8,000
519	General Government	227,216	196,161	213,334	131,876	172,358	196,533
521	Police	1,321,001	1,387,389	1,155,472	908,876	1,239,546	1,112,227
524	Building Inspections	128,859	108,884	118,077	62,339	112,356	96,229
529	Code Enforcement	64,442	70,157	63,545	46,352	60,637	55,421
539	Public Works	265,769	246,471	249,272	162,429	184,247	281,386
572	Parks & Recreation	271,087	197,760	106,414	75,594	97,629	103,875
		\$ 2,741,825	\$ 2,738,061	\$ 2,373,016	\$ 1,785,726	\$ 2,389,206	\$ 2,257,080

REVENUES:

Other Revenues	-	-	948,872		948,613	1,107,036
Ad Valorem Taxes	-	-	1,424,144		1,405,655	1,150,044
Surplus	-	-	-		34,938	-
			\$ 2,373,016		\$ 2,389,206	\$ 2,257,080

TAXES GENERATED		
2009 - 2010 Millage Rate	8.9933	\$ 1,499,102
Proposed Millage Rate	8.9933	1,182,565
1 Mil	\$	131,494
.5 Mil	\$	65,747
.25 Mil	\$	32,874

SURPLUS PROJECTION:

Beginning Surplus (unrestricted)) 10-1-09	\$ 823,927
Add: Expected Surplus from 2009-10 Budget Yr	-
Ending Surplus September 30, 2010	\$ 823,927

TAXABLE VALUE & MILLAGE RATES BY YEAR

FISCAL YEAR	TAXABLE VALUE	MILLAGE RATE	REVENUE GENERATED
<i>2010 - 2011 Proposed</i>	\$ 131,494,615	8.9933	\$ 1,182,571
2009 - 2010	165,129,675	8.9933	1,485,061
2008 - 2009	178,095,523	8.8903	1,583,323
2007 - 2008	209,510,386	8.3400	1,747,317
2006 - 2007	193,380,407	9.2000	1,779,100
2005 - 2006	157,772,744	8.2000	1,293,737
2004 - 2005	136,379,697	7.9000	1,077,400
2003 - 2004	116,691,059	7.9000	921,859
2002 - 2003	105,011,755	8.2000	861,096
2001 - 2002	93,995,765	8.7000	817,763
2000 - 2001	85,847,946	8.9000	764,047

MILLAGE RATE ANALYSIS

FISCAL YEAR 2010 - 2011

DISCOUNT OF 4%				
	APPRAISED VALUE	96% OF APPRAISED VALUE	MILLAGE RATE	PROPERTY TAX REVENUE
2009-2010 Budget Year (2008 FINAL)	\$ 165,129,675	\$ 158,524,488	8.9933	\$ 1,425,658
2010-2011 Budget Year (2009)	131,494,615	126,234,830	8.9933	1,135,268
Decrease in Appraised Value	\$ 33,635,060	\$ 32,289,658		\$ 290,391
LOSS OF TAX REVENUE	\$ 302,490	\$ 290,391		
DIFFERENCE BETWEEN THE 2010 ADOPTED BUDGET AND THE 2011 PROPOSED BUDGET AT 96% COLLECTION RATE				\$ 288,876

DISCOUNT OF 3%				
	APPRAISED VALUE	97% OF APPRAISED VALUE	MILLAGE RATE	PROPERTY TAX REVENUE
2010-2011 Budget Year (2009)	131,494,615	127,549,777	8.9933	1,147,093
		BUDGET AS PROPOSED		\$ 1,182,373
		BUDGET PROPOSED @ 97%		1,147,093
		DECREASE TO PROPOSED BUDGET LINE ITEM		\$ 35,280

DISCOUNT OF 2%				
	APPRAISED VALUE	98% OF APPRAISED VALUE	MILLAGE RATE	PROPERTY TAX REVENUE
2010-2011 Budget Year (2009)	131,494,615	128,864,723	8.9933	1,158,919
		BUDGET AS PROPOSED		\$ 1,182,373
		BUDGET PROPOSED @ 98%		1,158,919
		DECREASE TO PROPOSED BUDGET LINE ITEM		\$ 23,454

REVENUES

OBJECT:	ACCOUNT NAME	F.Y.E. 9-30-08 ACTUAL	F.Y.E. 9-30-09 ACTUAL	FISCAL YEAR 2009 - 2010			FY 2010-11 VILLAGE MANAGER PROPOSED
				ADOPTED BUDGET	YTD ACTUAL THRU 7/31/10	PROJECTED 9-30-10	
311.10.00	Ad Valorem/Personal Property Tax	\$ 1,692,975	\$ 1,568,450	\$ 1,424,144	\$ 1,361,067	\$ 1,405,655	\$ 1,182,565
	Ad Valorem Tax Discount (3%)	-	-	-	-	-	(32,521)
313.10.00	Electric Franchise Fee	115,686	112,916	125,000	58,986	120,000	131,000
313.40.00	Gas/Propane Franchise Fee	-	2,356	-	-	-	4,800
314.10.00	Electric Utility Tax	102,427	98,841	120,000	55,586	105,000	130,000
314.40.00	Gas/Propane Utility Tax	5,523	5,239	5,500	8,848	8,000	8,000
314.xx.xx	Water Utility Tax	-	-	-	-	-	24,000
315.10.01	Communications Service Tax	165,916	140,178	149,322	88,814	149,322	150,205
321.10.00	Occupational License - Home	-	1,050	-	300	500	500
322.10.00	Building Permits	74,653	57,547	68,600	66,775	60,000	65,000
322.20.00	Electrical Permits	9,689	7,297	8,600	8,491	9,000	9,000
322.30.00	Plumbing Permits	14,377	12,311	14,300	11,869	12,000	14,000
322.40.00	Air Conditioning Permits	8,425	7,040	5,700	5,273	5,000	5,000
322.60.00	Paint Permits	2,642	1,837	2,500	1,084	2,000	2,000
322.70.00	Garage Sale Permit	1,120	735	1,000	650	1,000	1,000
322.80.00	Plan Review	1,660	600	1,000	926	1,000	1,000
322.90.01	Variance Application Fees	1,130	1,344	1,350	150	500	1,500
322.99.00	Permit Administrative Fee	24,899	13,468	20,000	2,063	12,000	15,000
323.11.00	Contractor Registration	2,735	-	1,000	2,870	2,500	2,000
323.10.00	Occupancy /re-occupancy Fee	-	3,250	2,100	2,777	2,500	2,000
323.12.00	Landlord Permit Fees	1,900	4,600	1,500	400	500	1,500
323.13.00	Home Occupational Fee	850	1,155	750	50	200	800
331.30.00	Federal Grant - FEMA Reimb.	26,896	-	-	-	-	-
334.21.00	Federal Grant - Crime Prevention	3,760	-	-	-	-	-
335.12.00	State Revenue Sharing	75,051	56,501	58,819	17,260	58,819	62,104
335.18.00	Local Govt 1/2 Cent Sales Tax	210,944	-	180,772	103,546	180,772	189,947
	Fuel Tax Rebate	-	-	-	-	-	2,400
338.30.00	Occupational Licenses - County	4,090	-	3,000	2,317	2,500	3,500
341.20.00	Certification, Copies & Lien Search	4,305	3,765	3,500	4,662	5,000	5,000
347.20.01	Recreation Program Fees	84,951	21,983	5,000	4,115	5,000	5,000
347.20.02	Recreation Concession Sales	8,321	8,536	5,000	6,844	7,000	7,000
347.20.03	Other Parks & Rec Fees (Special)	6,360	12,765	7,500	11,500	11,000	12,000
351.01.00	Fines & Forfeitures	52,098	31,275	45,000	21,836	40,000	40,000
354.00.01	Code Violations	49,600	6,550	25,000	72,809	68,000	25,000
361.00.00	Miscellaneous	21,637	7,504	5,000	1,546	3,000	-
361.10.00	Interest Earnings	-	-	-	3,915	5,000	6,000
369.01.00	Miscellaneous Other	9,133	13,943	5,000	31,944	5,000	6,000
	Sale of Surplus Property	-	-	-	-	-	500
369.01.02	Insurance Proceeds	5,099	1,885	2,500	1,317	1,500	-
369.02.00	Misc Newsletter Ads	1,750	875	500	3,085	3,000	3,000
369.03.00	Misc. Donations	500	313	250	-	-	-
369.04.00	Donation Rec- Center	-	-	-	-	-	-
369.05.00	Sale of Surplus Property	8,711	3,740	-	9,815	12,000	1,000
380.00.00	Fund Balance Carryover	-	-	23,809	-	-	-
380.01.00	Loan Proceeds	-	128,810	-	-	-	-
380.02.01	Investments - Un-realized gain	-	4,410	-	-	-	-
381.00.00	Admin Fee - Sanitation Fund	-	50,000	50,000	-	50,000	57,794
	Direct Public Works Overhead-	-	-	-	-	-	-
381.00.00	Sanitation Fund	-	-	-	-	-	98,340
381.00.00	Admin Fee - Road Fund	-	-	-	-	-	14,146
TOTAL REVENUES:		\$ 2,799,813	\$ 2,393,069	\$ 2,373,016	\$ 1,973,488	\$ 2,354,268	\$ 2,257,080

VILLAGE COMMISSION

Account Name			FY 2007-08 ACTUAL	FY 2008-09 ACTUAL	FY 2009-10 ADOPTED	YTD THROUGH 06/30/10	PROJECTED AS OF 9/30/10	Diff	FY 2010-11 VILLAGE MANAGER PROPOSED	Comments
511	12.01	Regular Salaries	12,000	12,000	12,000	3,000	12,000	-	12,000	\$2000 x 4 Commissioners; \$4,000 for Mayor
	13.01	Other Salaries & Wages	-	-	-	-	-	-	-	
	14.01	Overtime	-	-	-	-	-	-	-	
	21.01	FICA Taxes & Medicare	558	930	744	186	744	-	918	Calculated at .0765
	21.02	Medicare	131	218	174	44	174	-	-	Included in FICA Taxes
	22.01	Retirement	-	-	-	-	-	-	-	
	23.01	Life & Health Benefits	-	-	-	-	-	-	-	
	24.01	Workers Compensation	-	-	-	-	-	-	-	
	25.01	Unemployment Comp	-	921	-	74	74	(74)	-	
TOTAL PERSONNEL			\$ 12,689	\$ 14,069	\$ 12,918	\$ 3,304	\$ 12,992	(74)	\$ 12,918	
511	40.01	Travel, Conf, Meetings	2,561	2,615	2,775	1,932	1,932	843	1,825	Six (6) Miami Dade County monthly meetings (5 x \$40); Annual FLOC convention - \$100 x 5 towards conference registration.
	47.01	Printing & Binding	499	381	600	372	372	228	250	Commission meeting supplies
	51.01	Office Supplies General	-	-	-	148	148	(148)	-	
	54.01	Dues & Subscriptions	1,906	460	1,670	640	640	1,030	1,670	FLOC (\$460); MDLC (\$960); FL League of Mayors (\$250)
	56.01	Special Events	9,403	7,080	2,000	3,366	3,366	(1,366)	3,000	Strategic Planning Session (\$2,000)
TOTAL OPERATIONS			\$ 14,369	\$ 10,536	\$ 7,045	\$ 6,458	\$ 6,458	587	\$ 6,745	
511	TOTAL VILLAGE COMMISSION		\$ 27,058	\$ 24,605	\$ 19,963	\$ 9,762	\$ 19,450	513	\$ 19,663	

Diff between 2009-10 Adopted ==>	(300)
Percentage Decrease ==>	-1.5%

EXECUTIVE ADMINISTRATION

	Account Name	FY 2007-08 ACTUAL	FY 2008-09 ACTUAL	FY 2009-10 ADOPTED	YTD THROUGH 06/30/10	PROJECTED AS OF 9/30/10	Diff	FY 2010-11 VILLAGE MANAGER PROPOSED	Comments
512	12.01 Regular Salaries	136,393	165,111	132,010	79,371	107,753	24,257	123,000	Village Manager (\$83,000); Village Clerk (\$40,000)
	13.01 Other Salaries & Wages	-	-	-	638	638	(638)	-	
	14.01 Overtime	-	-	-	-	-	0	-	
	21.01 FICA Taxes & Medicare	8,556	10,237	8,185	5,209	7,070	1,115	9,410	Calculated at .0765
	21.02 Medicare	2,001	2,394	1,914	1,218	1,654	260	-	Included in FICA Taxes
	22.01 Retirement	24,685	18,807	15,834	10,337	14,032	1,802	16,493	Florida Retirement System (FRS) @ 14.57% Manager; 11% Clerk
	23.01 Life & Health Benefits	6,068	6,173	5,052	620	5,155	(103)	4,485	Village Manager only
	24.01 Workers Compensation	1,116	782	634	319	634	-	344	Calculated at \$0.28 per \$100
	25.01 Unemployment Comp	-	-	-	-	-	-	-	
	TOTAL PERSONNEL	\$ 178,819	\$ 203,504	\$ 163,629	\$ 97,712	\$ 136,936	26,693	\$ 153,732	
512	40.01 Travel, Conf, Meetings	2,957	1,898	2,000	1,030	1,600	400	3,000	Manager: ICMA & Florida City Managers; Clerk: FACC
	34.01 Contract Services	-	-	-	14,159	14,159	(14,159)	-	
	40.02 Travel Auto Allowance	4,800	4,800	4,800	4,000	4,800	0	4,800	Village Manager
	41.01 Telephone	-	-	-	1,685	2,285	(2,285)	1,500	Village Manager Cell Phone
	45.02 Liability Insurance	-	3,619	2,930	3,057	2,930	0	2,930	General liability insurance
	46.02 R&M Equipment	629	876	500	-	-	500	-	
	47.01 Printing & Binding	-	-	200	240	240	(40)	200	Printing supplies
	49.02 Legal Advertising	10,456	6,391	10,500	10,744	13,200	(2,700)	10,000	Miami Herald Neighbors advertising
	49.04 Ordinance Codification	-	-	2,000	-	-	2,000	2,000	MuniCode
	49.06 Election	15,093	218	15,100	7,927	12,479	2,621	-	
	51.01 Office Supplies General	1,200	591	900	805	1,000	(100)	500	Standard office supplies utilizing User Access Program pricing with the County
	52.12 Special Department Supplies	537	-	500	90	90	410	500	Other supplies needed utilizing User Access Program pricing with the County
	54.01 Dues & Subscriptions	1,487	1,932	1,800	1,535	1,535	265	1,000	Manager: ICMA, CCMA, FRPA, MDCLC; Clerk: FACC, IIMC, MDCMC
	54.02 Training & Education	241	-	200	101	151	49	1,500	Manager and Clerk: professional development
	64.02 Machinery & Equipment	-	-	-	568	568	(568)	-	
	59.01 Contingency	-	-	-	-	-	0	-	
	TOTAL OPERATIONS	\$ 37,400	\$ 20,325	\$ 41,430	\$ 45,941	\$ 55,037	(13,607)	\$ 27,930	
512	TOTAL EXECUTIVE ADMINISTRATION	\$ 216,219	\$ 223,829	\$ 205,059	\$ 143,653	\$ 191,973	\$ 13,086	\$ 181,662	

Diff between 2009-10 Adopted ==>	(23,397)
Percentage Decrease ==>	-11.4%

GENERAL GOVERNMENT

Account Name		FY 2007-08 ACTUAL	FY 2008-09 ACTUAL	FY 2009-10 ADOPTED	YTD THROUGH 06/30/10	PROJECTED AS OF 9/30/10	Diff	FY 2010-11 VILLAGE MANAGER PROPOSED	Comments
519	12.01 Regular Salaries	25,551	16,803	18,935	8,150	10,100	8,835	17,000	Administrative Clerk (PT)
	13.01 Other Salaries & Wages	-	10	-	91	91	(91)	-	
	14.01 Overtime	217	117	-	43	43	(43)	-	
	21.01 FICA Taxes & Medicare	1,585	1,062	1,174	514	967	207	1,301	Calculated at .0765
	21.02 Medicare	371	248	275	120	226	49	-	Included in FICA Taxes
	22.01 Retirement	3,611	1,656	1,865	566	1,066	799	1,870	Florida Retirement System (FRS) @ 11%
	23.01 Life & Health Benefits	6,679	5,669	4,724	2,222	3,422	1,302	-	Medical, Dental, Vision and Life
	24.01 Workers Compensation	224	82	91	48	91	-	48	Calculated at \$0.28 per \$100
	25.01 Unemployment Comp	62	6,865	-	-	-	-	-	
TOTAL PERSONNEL		\$ 38,300	\$ 32,512	\$ 27,064	\$ 11,754	\$ 16,006	11,058	\$ 20,218	
519	31.01 Prof Services - Attorney	-	-	-	-	-	-	-	Moved to separate account
	31.02 Prof Services - Legal	-	-	-	-	-	-	-	Moved to separate account
	31.03 Prof Services - Other	23,097	12,357	18,500	4,000	6,600	11,900	12,000	IT Services
	31.04 Prof Services - Medical	436	-	500	144	220	280	1,400	Drug testing, first aid supplies, Employee Assistance Program (EAP)
	40.01 Travel, Conf, Meetings	-	-	-	-	-	-	-	
	41.01 Telephone	14,926	14,849	12,500	7,952	17,907	(5,407)	12,500	AT&T, Nuvox, Verizon, ADT Alarm
	42.01 Postage & Freight	2,998	3,165	2,500	654	700	1,800	750	Outgoing mail
	43.01 Electric	28,140	32,341	30,000	21,064	29,100	900	30,000	Village Hall, Street Lights, Sign
	43.02 Water	1,389	580	1,000	99	129	871	150	Village Hall and Fire Service
	44.02 Rental/Lease Equip	15,763	16,486	10,750	7,886	9,514	1,236	4,200	Outside document storage and copier lease.
	45.01 Insurance - Property	24,089	16,113	31,600	12,933	21,706	9,894	21,706	Property insurance on all buildings
	45.02 Liability Insurance	-	352	420	-	349	71	352	General liability insurance
	46.02 R&M Equipment	6,382	8,737	10,500	3,060	4,060	6,440	3,000	PBX maintenance, fire alarm systems
	47.01 Printing & Binding	277	1,673	1,500	474	500	1,000	1,000	Flyers
	48.01 Promotions Newsletter	5,063	2,456	2,000	2,675	3,675	(1,675)	3,000	Newsletter 3x per year (Advertising revenues offset this cost.)
	48.02 Promotions Legislative Rep	27,083	-	-	-	-	-	5,000	David Caserta
	49.01 Misc Credit Card/Bank Fee	6,735	3,347	3,000	1,140	1,200	1,800	-	
	51.01 Office Supplies General	3,291	5,059	5,000	1,949	2,100	2,900	500	Standard office supplies utilizing User Access Program pricing with the County
	52.01 Operating Supplies	2,990	2,799	3,000	425	425	2,575	500	Other supplies needed utilizing User Access Program pricing with the County
	54.01 Dues & Subscriptions	-	-	1,000	667	667	333	725	Miami Herald (4days/wk); web domain & web hosting (biscayneparkfl.gov)
	54.02 Training & Education	-	-	-	-	-	-	150	Professional development
	54.01 Signage	-	835	-	-	-	-	-	
	59.01 Contingency	-	-	-	-	-	-	76,882	Union contracts, employee contracts, salary adjustments, and any unforeseen expenses.
TOTAL OPERATIONS		\$ 162,659	\$ 121,149	\$ 133,770	\$ 65,122	\$ 98,852	34,918	\$ 173,815	
519	64.03 Capital Outlay	23757	40000	50000	55000	55000	(5,000)	-	
TOTAL CAPITAL OUTLAY		\$ 23,757	\$ 40,000	\$ 50,000	\$ 55,000	\$ 55,000	(5,000)	\$ -	
519	82.01 Aid to Private Organization	2500	2500	2500	-	2,500	-	2,500	N. Miami Sr. Citizen Foundation
GRANTS & AIDS		\$ 2,500	\$ 2,500	\$ 2,500	\$ -	\$ 2,500	\$0	\$ 2,500	
519	TOTAL GENERAL GOVERNMENT:	\$ 227,216	\$ 196,161	\$ 213,334	\$ 131,876	\$ 172,358	\$ 40,976	\$ 196,533	

Diff between 2009-10 Adopted ==>	(16,801)
Percentage Decrease ==>	-7.9%

FINANCE

Account Name			FY 2007-08 ACTUAL	FY 2008-09 ACTUAL	FY 2009-10 ADOPTED	YTD THROUGH 06/30/10	PROJECTED AS OF 9/30/10	Diff	FY 2010-11 VILLAGE MANAGER PROPOSED	Comments
513	12.01	Regular Salaries	10,932	63	-	19,754	46,114	(46,114)	69,120	Finance Director (\$40,000); Finance Clerk (\$29,120)
	13.01	Other Salaries & Wages	-	-	-	-	-	0	-	
	14.01	Overtime	239	-	-	-	-	0	-	
	21.01	FICA Taxes & Medicare	708	-	-	1,224	3,528	(3,528)	5,288	Calculated at .0765
	21.02	Medicare	166	-	-	-	-	0	-	Included in FICA Taxes
	22.01	Retirement	1,068	-	-	1,317	4,611	(4,611)	7,603	Florida Retirement System (FRS) @ 11%
	23.01	Life & Health Benefits	2,948	-	-	3,865	4,200	(4,200)	8,760	Medical, Dental, Vision and Life
	24.01	Workers Compensation	-	-	-	-	100	(100)	193	Calculated at \$0.28 per \$100
	25.01	Unemployment Comp	-	-	-	-	-	-	-	
TOTAL PERSONNEL			\$ 16,061	\$ 63	\$ -	\$ 26,160	\$ 58,553	(58,553)	\$ 90,964	
513	32.01	Accounting & Audit Service	25,500	32,170	25,500	18,000	18,000	7,500	18,000	Annual audit
	34.01	Contractual Services	81,268	103,714	85,800	50,356	50,355	35,445	4,900	Payroll and Accounting software/services
	34.02	Contract Services - Software	17,398	17,932	18,200	14,970	15,952	2,248	1,600	HTE software for month of October when contract ends
	40.01	Travel, Conf, Meetings	154	203	150	-	300	(150)	1,000	GFOA Conference
	46.02	R&M Equipment	-	209	-	-	-	0	-	
	51.01	Office Supplies General	347	274	350	272	350	0	200	Standard office supplies utilizing User Access Program pricing with the County
	54.01	Dues & Subscriptions	610	25	105	420	500	(395)	420	GFOA
TOTAL OPERATIONS			\$ 125,277	\$ 154,527	\$ 130,105	\$ 84,018	\$ 85,457	44,648	\$ 26,120	
513 TOTAL FINANCE:			\$ 141,338	\$ 154,590	\$ 130,105	\$ 110,178	\$ 144,010	\$ (13,905)	\$ 117,084	

Diff between 2009-10 Adopted ==>	(13,021)
Percentage Decrease ==>	-10.0%

LEGAL

Account Name			FY 2007-08 ACTUAL	FY 2008-09 ACTUAL	FY 2009-10 ADOPTED	YTD THROUGH 06/30/10	PROJ AS OF 9/30/10	Diff	FY 2010-11 VILLAGE MANAGER PROPOSED	Comments
514	12.01	Regular Salaries	-	-	-	-	-	-	-	
	13.01	Other Salaries & Wages	-	-	-	-	-	-	-	
	14.01	Overtime	-	-	-	-	-	-	-	
	21.01	FICA Taxes & Medicare	-	-	-	-	-	-	-	
	21.02	Medicare	-	-	-	-	-	-	-	
	22.01	Retirement	-	-	-	-	-	-	-	
	23.01	Life & Health Benefits	-	-	-	-	-	-	-	
	24.01	Workers Compensation	-	-	-	-	-	-	-	
	25.01	Unemployment Comp	-	-	-	-	-	-	-	
TOTAL PERSONNEL			\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
514	31.01	Prof Services - Attorney	59,930	110,831	60,000	56,109	72,000	(12,000)	60,000	Village Attorney John Hearn
	33.01	Prof Services - Legal Other	18,906	17,509	31,775	71,558	85,000	(53,225)	25,000	Outside legal (including current investigation)
TOTAL OPERATIONS			\$ 78,836	\$ 128,340	\$ 91,775	\$ 127,667	\$ 157,000	(65,225)	\$ 85,000	
514 TOTAL LEGAL:			\$ 78,836	\$ 128,340	\$ 91,775	\$ 127,667	\$ 157,000	(65,225)	\$ 85,000	

Diff between 2009-10 Adopted ==>	(6,775)
Percentage Decrease ==>	-7.4%

COMPREHENSIVE PLANNING

Account Name			FY 2007-08 ACTUAL	FY 2008-09 ACTUAL	FY 2009-10 ADOPTED	YTD THROUGH 06/30/10	PROJECTED AS OF 9/30/10	Diff	FY 2010-11 VILLAGE MANAGER PROPOSED	Comments
515	12.01	Regular Salaries	-	-	-	-	-	-	-	
	13.01	Other Salaries & Wages	-	-	-	-	-	-	-	
	14.01	Overtime	-	-	-	-	-	-	-	
	21.01	FICA Taxes & Medicare	-	-	-	-	-	-	-	
	21.02	Medicare	-	-	-	-	-	-	-	
	22.01	Retirement	-	-	-	-	-	-	-	
	23.01	Life & Health Benefits	-	-	-	-	-	-	-	
	24.01	Workers Compensation	-	-	-	-	-	-	-	
	25.01	Unemployment Comp	-	-	-	-	-	-	-	
TOTAL PERSONNEL			\$ -	\$ -	\$ -	\$ -	\$ -	-	\$ -	
515	31.03	Prof Services - Planning	-	-	20,000	7,000	10,000	10,000	8,000	Bell David Planning Group - Amendments to comprehensive plan and additional state requirements.
TOTAL OPERATIONS			\$ -	\$ -	\$ 20,000	\$ 7,000	\$ 10,000	10,000	\$ 8,000	
TOTAL LEGAL:			\$ -	\$ -	\$ 20,000	\$ 7,000	\$ 10,000	10,000	\$ 8,000	
										Diff between 2009-10 Adopted ==> (12,000)
										Percentage Decrease ==> -60.0%

BUILDING

	Account Name	FY 2007-08 ACTUAL	FY 2008-09 ACTUAL	FY 2009-10 ADOPTED	YTD THROUGH 06/30/10	PROJECTED AS OF 9/30/10	Diff	FY 2010-11 VILLAGE MANAGER PROPOSED	Comments
524	12.01 Regular Salaries	27,538	28,401	29,848	24,943	31,783	(1,935)	29,640	Building Clerk
	13.01 Other Salaries & Wages	28,659	21,705	21,800	198	-	21,800	-	
	14.01 Overtime	246	97	-	32	32	(32)	-	
	21.01 FICA Taxes & Medicare	2,805	3,531	3,202	1,561	2,081	1,121	2,267	Calculated at .0765
	21.02 Medicare	656	826	749	365	487	262	-	Included in FICA Taxes
	22.01 Retirement	2,880	3,137	3,117	2,091	2,788	329	3,260	Florida Retirement System (FRS) @ 11%
	23.01 Life & Health Benefits	5,770	5,550	4,724	3,606	4,808	(84)	4,380	Medical, Dental, Vision and Life
	24.01 Workers Compensation	227	1,750	1,541	774	1,032	509	83	Calculated at \$0.28 per \$100
	25.01 Unemployment Comp	-	-	-	-	-	-	-	
	TOTAL PERSONNEL	\$ 68,781	\$ 64,997	\$ 64,981	\$ 33,570	\$ 43,011	21,970	\$ 39,631	
524	31.01 Inspection Fees	56,110	40,383	48,000	24,650	64,218	(16,218)	35,200	Building Official @ 50% of building inspection fees
	31.00 Prof Services - IT	-	-	-	-	-	0	1,200	EnerGov software
	31.00 Prof Services - Inspectors	-	-	-	-	-	0	16,000	Electrical, Mechanical, Plumbing Inspectors @ 70% of inspection fees
	31.00 Prof Services - Structural Engineer	1,350	525	1,000	825	1,100	(100)	1,000	Carlos Newman @ 100% of inspection fees
	45.01 Insurance	-	-	-	-	-	0	-	
	45.02 Liability Insurance	-	1,257	1,146	936	1,248	(102)	1,248	General liability insurance
	46.02 R&M Equipment	1,198	1,198	1,200	1,595	1,796	(596)	-	
	47.01 Printing & Binding	59	10	200	-	-	200	-	
	49.01 Special Supplies	373	-	200	2	3	197	1,200	New computer and printer
	51.01 Office Supplies General	528	414	1,000	661	881	119	500	Standard office supplies utilizing User Access Program pricing with the County
	54.01 Dues & Subscriptions	460	100	100	100	100	0	100	ICC Membership
	54.02 Training & Education	-	-	250	-	-	250	150	Available training to enhance performance.
	TOTAL OPERATIONS	\$ 60,078	\$ 43,887	\$ 53,096	\$ 28,769	\$ 69,346	(16,250)	\$ 56,598	

524 TOTAL BUILDING:

\$ 128,859	\$ 108,884	\$ 118,077	\$ 62,339	\$ 112,357	\$ 5,720	\$ 96,229
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Diff between 2009-10 Adopted ==>	(21,848)
Percentage Decrease ==>	-18.5%

POLICE DEPARTMENT

	Account Name	FY 2007-08 ACTUAL	FY 2008-09 ACTUAL	FY 2009-10 ADOPTED	YTD THROUGH 06/30/10	PROJECTED AS OF 9/30/10	Diff	FY 2010-11 VILLAGE MANAGER PROPOSED	Comments
521	12.01 Regular Salaries	532,448	565,507	601,529	418,788	568,191	33,338	594,076	Chief, Captain, Lieutenant, Sergeant and 7 Officers
	13.01 Other Salaries & Wages	11,210	59,073	10,000	33,605	35,000	(25,000)	28,629	10 Reserve Officers salary as needed to cover shifts during shift shortages and declared state emergencies @ \$15/hr; PT Police Clerk (Jan-Sept 2011)
	14.01 Overtime	142,072	56,584	30,000	49,783	66,377	(36,377)	20,000	As needed to cover shifts at 1.5 per PBA contract
	15.01 Special Pay - Officer Incentive	8,185	7,425	8,000	7,215	9,620	(1,620)	8,000	For educational and salary incentive training completed by full time officers (max \$130 per officer)
	16.01 Court Time	6,385	6,000	6,000	9,837	13,116	(7,116)	10,000	As required by PBA contract for off-duty court appearances
	21.01 FICA Taxes & Medicare	47,273	43,580	40,643	32,063	42,751	(2,108)	50,544	Calculated at .0765
	21.02 Medicare	10,281	10,071	9,505	7,493	9,991	(486)	-	Included in FICA Taxes
	22.01 Retirement	137,594	131,477	134,253	95,346	147,305	(13,052)	140,691	Florida Retirement System (FRS) @ 23.25%
	23.01 Life & Health Benefits	57,416	75,717	56,691	41,085	54,780	1,911	48,180	Medical, Dental, Vision and Life
	24.01 Workers Compensation	182,418	144,441	79,365	58,623	78,164	1,201	23,658	Calculated at \$3.63 per \$100
	25.01 Unemployment Comp	-	5,017	8,000	3,384	4,512	3,488	4,000	Payable @ \$275/week based on current unemployment comp guidelines
TOTAL PERSONNEL		\$ 1,135,282	\$ 1,104,892	\$ 983,986	\$ 757,222	\$ 1,029,807	(45,821)	\$ 927,778	
521	31.04 Contract Services - Medical	-	1,420	1,000	1,172	1,463	(463)	1,000	Pre-employment drug screening and psychological and polygraph testing
	34.01 Contract Services	3,298	3,054	1,000	5,532	7,376	(6,376)	2,000	Transcription fees
	40.01 Travel, Conf, Meetings	-	419	1,300	501	501	799	1,000	Training conference for Chief and supervisors
	41.01 Telephone	5,401	7,415	5,500	2,578	3,437	2,063	5,000	Station police dept phone lines, emergency operation lines and 2 police supervisor phones
	44.01 Equipment Rental	1,111	918	1,500	1,338	1,784	(284)	1,000	Beeper reimbursement per collective bargaining agreement
	45.01 Insurance - Auto	18,303	8,902	7,192	25,401	7,884	(692)	7,200	Insurance per schedule
	45.02 Liability Insurance	32,914	19,517	27,926	-	30,208	(2,282)	30,500	Law enforcement liability under the general liability insurance
	46.01 R&M Vehicles	24,036	19,853	10,000	7,637	10,117	(117)	10,000	Upkeep and maintenance of police vehicles not covered under warranty
	46.02 R&M Equipment	9,632	3,830	4,000	1,617	2,156	1,844	3,800	Maintain and calibrate all police vehicle radar units and calibrate speedometers per Florida Statue
	46.03 R&M Radio	3,230	3,998	3,400	139	185	3,215	1,000	Maintain and repair all hand-held and mobile police radios.
	47.01 Printing & Binding	1,189	685	700	486	550	150	600	Special investigations and events
	51.01 Office Supplies General	3,658	4,338	3,500	2,096	2,795	705	2,000	Standard office supplies utilizing User Access Program pricing with the County
	52.02 Gas & Oil	52,504	31,713	40,000	9,708	35,000	5,000	30,000	Police and Code Enforcement fleet
	52.03 Tires & Tire Repair	6,033	3,935	3,500	1,845	1,845	1,655	3,300	Police and Code Enforcement fleet
	52.04 Uniforms	7,214	6,026	4,300	2,376	2,500	1,800	3,000	Uniforms and related items per police union contract
	52.05 Vests - Body Armour	1,149	1,199	1,200	-	-	1,200	600	(1) Bullet Proof vest
	52.06 Dry Cleaning - Uniforms	2,203	2,643	1,800	1,538	2,051	(251)	1,800	Police uniforms @ \$2.50 per item
	52.07 Ammunition	-	785	2,500	1,062	1,417	1,083	2,500	Range and duty ammo for police training, 1-2 x per year
	52.08 Photography	193	165	200	225	300	(100)	200	Film and processing for crime scenes
	52.12 Special Dept Supplies	8,260	2,710	4,000	3,971	5,000	(1,000)	1,000	Specific police department supplies utilizing User Access Program pricing with the County
	54.01 Dues & Subscriptions	2,240	3,138	2,000	914	1,219	781	1,500	Membership dues
	54.02 Training & Education	690	1,540	3,000	-	-	3,000	2,500	40-hr mandatory training and other required yearly training including firearms range for officers
	00.00 Previous Worker's Comp Claims	-	-	-	37,312	40,000	(40,000)	20,000	(3) Officers from prior year with an open claim when the Village was self insured
	00.00 Special Prosecution Claims	-	-	-	-	-	0	1,000	County charges for prosecuting Miami Dade County ordinance violations.
TOTAL OPERATIONS		\$ 183,258	\$ 128,203	\$ 129,518	\$ 107,448	\$ 157,788	(28,270)	\$ 132,500	
521	64.01 Debt Service Principal	2,461	25,484	41,968	44,206	48,035	(6,067)	48,255	
	00.00 Debt Service Interest	-	-	-	-	3,916	(3,916)	3,694	
TOTAL DEBT SERVICE:		\$ 2,461	\$ 25,484	\$ 41,968	\$ 44,206	\$ 51,951	(\$9,983)	\$ 51,949	
521	64.02 Capital Improvement	-	128,810	-	-	-	0	-	
TOTAL CAPITAL IMPROVEMENT		\$ -	\$ 128,810	\$ -	\$ -	\$ -	\$0	\$ -	
521	TOTAL POLICE DEPARTMENT:	\$ 1,321,001	\$ 1,387,389	\$ 1,155,472	\$ 908,876	\$ 1,239,546	\$ (84,074)	\$ 1,112,227	

Diff between 2009-10 Adopted ==>	(43,245)
Percentage Decrease ==>	-3.7%

CODE ENFORCEMENT

	Account Name	FY 2007-08 ACTUAL	FY 2008-09 ACTUAL	FY 2009-10 ADOPTED	YTD THROUGH 06/30/10	PROJECTED AS OF 9/30/10	Diff	FY 2010-11 VILLAGE MANAGER PROPOSED	Comments
529	12.01 Regular Salaries	42,474	43,559	42,552	30,972	41,296	1,256	32,000	Code Enforcement Officer
	13.01 Other Salaries & Wages	2,586	2,128	-	163	217	(217)	6,000	Back up PT Code Enforcement Officer
	14.01 Overtime	736	1,642	-	245	327	(327)	-	
	21.01 FICA Taxes & Medicare	2,868	2,955	2,638	1,946	2,594	44	2,907	Calculated at .0765
	21.02 Medicare	671	691	617	455	607	10	-	Included in FICA Taxes
	22.01 Retirement	4,556	4,694	4,191	3,091	4,121	70	4,180	Florida Retirement System (FRS) @ 11%
	23.01 Life & Health Benefits	5,770	5,830	4,724	3,771	5,028	(304)	4,380	Medical, Dental, Vision and Life
	24.01 Workers Compensation	349	3,023	2,728	1,368	1,824	904	1,079	Calculated at \$2.84 per \$100
	25.01 Unemployment Comp	-	-	-	-	-	-	-	
	TOTAL PERSONNEL	\$ 60,010	\$ 64,522	\$ 57,450	\$ 42,011	\$ 56,014	1,436	\$ 50,546	
529	33.01 Filing Fees	842	-	850	-	-	850	1,000	Court fees for filing liens
	41.01 Telephone	623	1,424	1,350	1,132	1,166	184	600	Verizon Wireless
	42.01 Postage	-	12	1,000	-	-	1,000	300	Outgoing mail
	45.01 Insurance - Auto	-	-	-	768	768	(768)	600	Code Enforcement vehicle
	45.02 Liability Insurance	-	1,047	945	-	-	945	-	
	46.01 R&M Equipment	-	-	-	1,328	1,600	(1,600)	1,200	EnerGov software
	46.02 R&M Equipment Auto	1,634	2,022	1,200	702	702	498	500	
	47.01 Printing & Binding	132	12	150	244	250	(100)	150	Printing forms related to code
									Standard office supplies
	51.01 Office Supplies General	841	585	500	137	137	363	200	utilizing User Access Program pricing with the County
	52.04 Uniforms	155	98	-	-	-	0	125	Polo shirts
	54.01 Dues & Subscriptions	30	-	-	-	-	0	100	FACE
	54.02 Training & Education	175	435	100	30	-	100	100	Hours required to maintain certification
	TOTAL OPERATIONS	\$ 4,432	\$ 5,635	\$ 6,095	\$ 4,341	\$ 4,623	1,472	\$ 4,875	
529	TOTAL CODE ENFORCEMENT:	\$ 64,442	\$ 70,157	\$ 63,545	\$ 46,352	\$ 60,637	\$ 2,908	\$ 55,421	

Diff between 2009-10 Adopted ==>	(8,124)
Percentage Decrease ==>	-12.8%

PARKS & RECREATION

	Account Name	FY 2007-08 ACTUAL	FY 2008-09 ACTUAL	FY 2009-10 ADOPTED	YTD THROUGH 06/30/10	PROJECTED AS OF 9/30/10	Diff	FY 2010-11 VILLAGE MANAGER PROPOSED	Comments
572	12.01 Regular Salaries	73,224	45,154	30,586	24,580	32,773	(2,187)	32,167	Recreation Director
	13.01 Other Salaries & Wages	72,994	26,985	22,340	14,773	19,697	2,643	24,000	2 Part time positions
	14.01 Overtime	-	3,486	6,999	447	596	6,403	-	
	19.01 Compensated absences	-	37,500	-	-	-	0	-	
	21.01 FICA Taxes & Medicare	9,158	4,751	3,009	2,468	3,290	(281)	4,297	Calculated at .0765
	21.02 Medicare	2,142	1,111	704	577	770	(66)	-	Included in FICA Taxes
	22.01 Retirement	7,213	4,782	3,141	2,373	3,164	(23)	6,178	Florida Retirement System (FRS) @ 11%
	23.01 Life & Health Benefits	11,541	7,453	4,724	3,771	5,028	(304)	4,380	Medical, Dental, Vision and Life
	24.01 Workers Compensation	20,548	4,448	2,834	1,422	1,896	938	2,360	Calculated at \$4.20 per \$100
	25.01 Unemployment Comp	-	11,175	4,125	1,192	1,589	2,536	-	
	TOTAL PERSONNEL	\$ 196,820	\$ 146,845	\$ 78,462	\$ 51,603	\$ 68,803	9,659	\$ 73,383	
572	31.08 Prof Services	3,387	-	-	-	-	0	-	
	41.01 Telephone	4,327	3,877	3,500	887	1,183	2,317	1,400	1 line at recreation center
	43.01 Electric	8,751	8,453	7,900	4,143	6,000	1,900	6,000	Recreation Center Facility
	43.02 Water	878	608	800	431	675	125	700	Recreation Center Facility and park sprinklers
	44.02 Rental/Lease Equip	788	844	950	735	979	(29)	750	Copier
	45.01 Insurance Auto	-	3,353	2,670	3,072	3,072	(402)	592	1 Van
	45.02 Liability Insurance	5,543	2,041	1,077	-	-	1,077	1,200	General liability insurance
	46.01 R&M Vehicles	-	50	600	-	-	600	300	1 Van
	46.02 R&M Equipment	1,340	2,095	700	75	100	600	5,500	Recreation Facility equipment: Volleyball, signage and trash receptacles
	46.03 R&M Building	1,580	-	-	-	-	0	-	
	46.05 R&M Field	-	-	-	-	-	0	5,000	Fertilizer, sod replacement and miscellaneous tree work, including the Butterfly Park
	47.01 Printing & Binding	205	-	-	-	-	0	300	Flyers
	51.01 Office Supplies General	903	-	500	482	643	(143)	500	Standard office supplies utilizing User Access Program pricing with the County
	52.01 Operating Supplies	10,273	-	500	821	1,095	(595)	500	Other supplies needed utilizing User Access Program pricing with the County
	52.02 Gas & Oil	-	3,849	400	91	490	(90)	250	1 Van
	52.04 Uniforms	-	828	-	252	336	(336)	200	Polo shirts
	52.09 Concession - Resale	5,105	-	2,500	2,825	3,467	(967)	3,800	Concession stand goods (generates revenue at 2x the cost)
	52.10 Games - Indoor	2,809	3,781	-	-	-	0	-	
	52.11 Games - Outdoor	965	-	-	-	-	0	-	
	54.01 Dues & Subscriptions	265	106	-	-	-	0	300	FRPA, Costco and MDC
	54.02 Training & Education	-	165	125	305	400	(275)	200	FRPA Conference and day seminar
	55.01 Special Events	6,681	7,951	4,200	2,186	2,700	1,500	3,000	Easter, Summer Fest, Halloween and Winterfest
	TOTAL OPERATIONS	\$ 53,800	\$ 38,001	\$ 26,422	\$ 16,305	\$ 21,140	5,282	\$ 30,492	
572	64.02 Machinery & Equipment	7538	0	0	0	0	0	-	
	TOTAL CAPITAL OUTLAY	\$ 7,538	\$ -	\$ -	\$ -	\$ -	\$0	\$ -	
572	74.01 Debt Service Principal	12,930	12,914	12,930	7,137	7,137	5,793	-	Bus - Moved to CITT Fund
	00.00 Debt Service Interest	-	-	-	549	549	(549)	-	
	TOTAL DEBT SERVICE:	\$ 12,930	\$ 12,914	\$ 12,930	\$ 7,686	\$ 7,686	\$ 5,244	\$ -	
572	TOTAL PARKS & RECREATION:	\$ 271,088	\$ 197,760	\$ 117,814	\$ 75,594	\$ 97,629	\$ 20,185	\$ 103,875	

Diff between 2009-10 Adopted ==>	(13,939)
Percentage Decrease ==>	-11.8%

PUBLIC WORKS

	Account Name	FY 2007-08 ACTUAL	FY 2008-09 ACTUAL	FY 2009-10 ADOPTED	YTD THROUGH 06/30/10	PROJECTED AS OF 9/30/10	Diff	FY 2010-11 VILLAGE MANAGER PROPOSED	Comments
534	12.01 Regular Salaries	122,910	99,319	109,209	70,373	93,831	15,378	159,868	Director, Foreman, Supervisor, Admin Asst, 1 Laborer
	13.01 Other Salaries & Wages	8,524	4,951	7,512	3,208	4,277	3,235	-	
	14.01 Overtime	1,381	930	-	389	519	(519)	600	Additional for special events and projects
	21.01 FICA Taxes & Medicare	8,661	6,523	7,124	4,588	6,117	1,007	12,230	Calculated at .0765
	21.02 Medicare	2,026	1,525	1,666	1,061	1,415	251	-	Included in FICA Taxes
	22.01 Retirement	15,591	10,474	11,319	7,285	9,713	1,606	17,585	Florida Retirement System (FRS) @ 11%
	23.01 Life & Health Benefits	31,354	21,279	23,118	14,127	16,694	6,424	25,009	Medical, Dental, Vision and Life (Full cost without employee contribution based on union contract)
	24.01 Workers Compensation	18,183	8,431	12,663	6,357	8,476	4,187	12,856	Calculated at \$8.040 per \$100
	25.01 Unemployment Comp	-	999	-	2,418	2,418	(2,418)	4,000	Payable @ \$275/week based on current unemployment comp guidelines
	26.01 Other Personnel Services	780	-	-	160	213	(213)	-	
	TOTAL PERSONNEL	\$ 209,410	\$ 154,431	\$ 172,611	\$ 109,966	\$ 143,673	28,938	\$ 232,148	
534	31.08 Prof Services	-	-	-	-	-	0	5,000	Summer mowing
	34.03 Dump - Recycling	-	-	-	-	-	0	-	Moved to Sanitation Fund
	40.02 Dump	2,263	75	-	-	-	0	-	Moved to Sanitation Fund
	41.01 Telephone	2,447	2,484	1,470	3,514	4,686	(3,216)	3,000	1 line, 1 fax line at public works facility
	41.02 Radios	-	-	1,260	-	-	1,260	500	Public Works staff
	43.01 Electric	2,577	1,821	1,050	1,815	2,980	(1,930)	2,700	Public Works facility
	43.02 Water	951	745	420	3,251	4,750	(4,330)	4,700	Public Works facility, Sixth Avenue Median, Butterfly Park
	44.02 Rental/Lease Equip	5,092	2,802	3,500	2,677	3,569	(69)	4,000	Rental of high lifts as needed
	45.01 Insurance Auto	1,965	601	592	2,562	3,416	(2,824)	563	1 pick-up truck
	45.02 Liability Insurance	4,084	1,698	2,661	-	-	2,661	2,700	General liability insurance
	46.01 R&M Vehicles	5,264	274	1,000	253	337	663	500	1 pick-up truck
	46.02 R&M Equipment	3,172	3,354	5,000	2,183	2,911	2,089	2,500	Public Works facility equipment
	46.03 R&M Building	13,316	18,289	15,000	3,557	4,743	10,257	6,000	All Village buildings
	46.05 R&M Field	-	10,335	15,000	-	-	15,000	-	Moved to Recreation
	00.00 R&M Improvements	-	-	-	-	-	0	5,000	Landscaping
	49.05 Truck Washing	-	-	100	-	-	100	-	
	51.01 Office Supplies General	1,453	1,399	1,500	160	214	1,286	1,200	Standard office supplies utilizing User Access Program pricing with the County
	52.01 Operating Supplies	11,381	8,875	7,500	6,365	8,389	(889)	7,000	Other supplies needed utilizing User Access Program pricing with the County
	52.02 Gas & Oil	16,191	1,949	2,600	18,574	2,300	300	2,000	1 pick-up truck and off road vehicles
	52.03 Tires & Tire Repair	777	-	500	287	383	117	125	1 pick up truck and off road vehicles
	52.04 Uniforms Rental	2,649	2,066	1,918	1,383	1,843	75	1,750	Uniform rental 4 staff
	54.01 Dues & Subscriptions	-	-	-	40	53	(53)	-	
	TOTAL OPERATIONS	\$ 73,582	\$ 56,767	\$ 61,071	\$ 46,621	\$ 40,574	20,497	\$ 49,238	
534	62.01 Buildings	1,335	1,820	-	2,365	-	0	-	
	63.02 Landscaping	11,262	33,947	10,000	3,516	-	10,000	-	
	64.02 Machinery & Equipment	-	-	-	(39)	-	0	-	
	TOTAL CAPITAL OUTLAY	\$ 12,597	\$ 35,767	\$ 10,000	\$ 5,842	\$ -	\$ 10,000	\$ -	
534	74.01 Lease Purchase	12,091	-	-	-	-	0	-	
	TOTAL DEBT SERVICE:	\$ 12,091	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
534	TOTAL PUBLIC WORKS	\$ 307,680	\$ 246,965	\$ 243,682	\$ 162,429	\$ 184,247	\$ 59,435	\$ 281,386	

Diff between 2009-10 Adopted ==>	37,704
Percentage Decrease ==>	15.5%

FUND: SANITATION FUND

ACCT.	DESCRIPTION	F.Y.E. 9-30-2008 ACTUAL	F.Y.E. 9-30-2009 ACTUAL	FISCAL YEAR 2009 - 2010			FY 2010 - 11 VILLAGE MANAGER PROPOSED
				ADOPTED BUDGET	YTD ACTUAL THRU 7/31/10	PROJECTED 9-30-2010	
343.40.01	Garbage / Waste Fees	\$ 702,519	\$ 683,259	\$ 728,190	\$ 596,838	\$ 728,190	\$ 727,074
	Discount on Early Payment					(20,025)	(19,995)
343.40.03	Special Pick-Up / Lot Clearing	-	22,630	10,000	40	2,618	5,000
	Non-Operating Transfers In	6,896	-	-		-	-
TOTAL REVENUE		\$ 709,415	\$ 705,889	\$ 738,190	\$ 596,878	\$ 710,783	\$ 712,079

PROJECTED FUND BALANCE

10-1-09	Net Assets					\$ 37,003	\$ 65,606
	Operating Revenues					710,783	712,079
	Operating Expenses					(682,180)	(618,608)
	Non-Operating Interest Expense					(1,991)	(871)
9-30-10	Ending Fund Balance					\$ 65,606	\$ 159,077

FUND: SANITATION FUND

	Account Name	FY 2007-08 ACTUAL	FY 2008-09 ACTUAL	FY 2009-10 ADOPTED	YTD THROUGH 06/30/10	PROJECTED AS OF 9/30/10	Diff	FY 2010-11 VILLAGE MANAGER PROPOSED	Comments
343	12.01 Regular Salaries	239,534	243,372	213,405	192,528	219,627	(6,222)	135,383	6 Laboreres
	13.01 Other Salaries & Wages	4,223	5,974	14,444	7,100	14,200	244	-	
	14.01 Overtime	600	1,131	2,200	531	854	1,346	-	
	19.01 Banked Sick	15,066	(\$2,894)	-	-	-	0	-	
	21.01 FICA Taxes & Medicare	15,057	15,530	13,368	12,590	15,519	(2,151)	10,357	Calculated at .0765
	21.02 Medicare	3,521	3,632	3,126	2,956	2,956	170	-	Included in FICA Taxes
	22.01 Retirement	22,690	24,772	21,237	20,002	23,513	(2,276)	14,892	Florida Retirement System (FRS) @ 11%
	23.01 Life & Health Benefits	45,614	53,075	45,135	39,845	43,935	1,200	30,942	Medical, Dental, Vision and Life (Full cost without employee contribution based on union contract)
	24.01 Workers Compensation	47,952	33,208	33,744	16,938	22,584	11,160	15,409	Calculated at \$11.38 per \$100
TOTAL PERSONNEL		\$ 394,257	\$ 377,800	\$ 346,659	\$ 292,491	\$ 343,188	3,471	\$ 206,982	
343	32.01 Audit Fees	-	-	5,200	4,763	4,763	437	5,000	Annual audit
	34.02 Dump Garbage/Waste	152,472	153,267	172,400	141,422	179,698	(7,298)	185,000	Tipping fees garbage and yard trash
	34.03 Contractual Services - Recycling	35,000	35,000	35,000	8,750	35,000	0	35,000	Miami Shores Recycling
	41.01 Telephone	2,447	2,484	1,470	351	702	768	-	
	41.02 Radios	951	-	1,260	-	630	630	1,200	Utilized on all sanitation trucks
	42.01 Postage & Freight	-	-	250	-	125	125	-	
	43.01 Electric	-	1,721	1,050	260	520	530	-	
	43.02 Water	-	745	420	73	73	347	-	
	45.01 Insurance Auto	4,796	3,011	3,000	6,363	8,484	(5,484)	8,500	Sanitation fleet
	45.02 Liability Insurance	7,453	4,734	4,786	-	4,786	0	5,000	General liability insurance
	46.01 R&M Vehicles	9,632	13,288	8,000	14,766	14,766	(6,766)	12,000	Sanitation fleet
	48.01 Advertising	-	-	800	-	800	0	75	Annual TRIM notice attachment
	49.05 Truck Washing	-	-	1,000	-	500	500	800	Sanitation fleet
	51.01 Office Supplies General	-	-	250	1,784	1,784	(1,534)	250	Standard office supplies utilizing User Access Program pricing with the County
	52.01 Operating Supplies	2,637	3,546	2,500	2,540	2,540	(40)	2,500	Other supplies needed utilizing User Access Program pricing with the County
	52.02 Gas & Oil	21,882	16,166	26,320	11,915	11,602	14,718	12,000	Sanitation fleet
	52.03 Tires & Tire Repair	1,656	1,032	3,000	2,604	2,406	594	3,000	Sanitation fleet
	52.04 Uniform Rental	2,113	3,063	3,840	2,610	3,486	354	2,100	Uniform rental 6 staff
	53.01 Depreciation	12,518	12,518	12,600	-	12,600	0	12,600	Sanitation fleet
	53.02 Administration Fee - Miami Dade County	34,567	7,073	36,205	-	14,600	21,605	14,600	2% fee charged for inclusion of sanitation fees with tax bill
	53.03 Administrative Fee - General Fund	-	50,000	50,000	-	50,000	0	57,794	(See Method of Calculation on next page.)
	53.00 Direct Public Works Overhead	-	-	-	-	-	-	98,340	
	00.00 Unappropriated Contingency	4,781	-	-	-	22,582	(22,582)	21,447	Union contracts, unknowns due to escalation of vehicle repairs; possible vehicle replacement; any unforeseen expenses.
TOTAL OPERATIONS		\$ 292,905	\$ 307,648	\$ 369,351	\$ 198,202	\$ 372,447	(3,096)	\$ 477,206	
343	75.01 Debt Service Principal	3,254	2,437	22,180	-	25,900	(3,720)	27,020	
	00.00 Debt Service Interest	-	-	-	-	1,991	(1,991)	871	
TOTAL DEBT SERVICE:		\$ 3,254	\$ 2,437	\$ 22,180	\$ -	\$ 27,891	(\$5,711)	\$ 27,891	
343	TOTAL SANITATION FUND:	\$ 690,416	\$ 687,885	\$ 738,190	\$ 490,694	\$ 743,526	\$ (5,336)	\$ 712,079	

Diff between 2009-10 Adopted ==>	(26,111)
Percentage Decrease ==>	-3.5%

Note: On page 19 of the Comprehensive Annual Financial Report (CAFR) for the fiscal year ended September 30, 2009, it shows this fund has a liability in the amount of \$131,125 for "Advances from other funds".

DIRECT PUBLIC WORKS OVERHEAD & ADMINISTRATIVE FEE CALCULATION

DIRECT & INDIRECT COST ALLOCATION TO THE SANITATION FUND FY 2010 - 2011

INDIRECT ADMINISTRATIVE COST TO BE ALLOCATED:

DIRECT PUBLIC WORKS OVERHEAD:

POSITION	%	SALARY & BENEFITS	DEPT. EXPENSES	TOTAL	COST ALLOCATION
Public Works Foreman	50%	37,461	-	37,461	18,731
Public Works Director	45%	68,352	11,733	80,085	36,038
Public Works Admin Asst	45%	43,327	-	43,327	19,497
Public Works Supervisor	25%	37,461	-	37,461	9,365
Public Works Laborer	40%	36,772	-	36,772	14,709
		\$ 223,373	\$ 11,733	\$ 235,106	\$ 98,340

ADMINISTRATIVE FEE:

Finance Clerk	25%	39,012	-	39,012	9,753
Finance Director	20%	51,952	26,120	78,072	15,614
Village Manager	20%	106,160	27,930	134,090	26,818
Village Clerk / HR	8%	47,572	-	47,572	3,806
Administrative Clerk	3%	20,218	-	20,218	607
Village Attorney	1%	80,000	-	80,000	800
Cashier	1%	39,631	-	39,631	396
TOTAL		\$ 384,545	\$ 54,050	\$ 438,595	\$ 57,794
					\$ 156,134

NOTE: Only 24% of the Public Works Operating Budget is included in Dept Expenses.

ROAD FUND

		FISCAL YEAR 2009 - 2010					FY 2010 - 11 VILLAGE MANAGER PROPOSED
OBJECT	ACCOUNT NAME	F.Y.E. 9-30-08 ACTUAL	F.Y.E. 9-30-09 ACTUAL	ADOPTED BUDGET	YTD ACTUAL THRU 7/31/10	PROJECTED 9-30-10	
312.40.10	Local Option Gas Tax	23,251	21,827	21,498	10,871	21,494	22,266
312.40.20	Local Option Gas Tax (6th cent)	59,648	55,918	55,547	26,180	55,547	57,984
334.10.00	Forestry Grant	35,058	11,100	9,785		9,785	-
334.20.00	FDOT 6th Ave Median Maint.	4,975	3,980	3,980	995	3,980	3,980
335.12.00	State Revenue Sharing	28,119	22,649	23,446	23,005	23,446	25,366
335.14.00	Fuel Tax Rebate	2,340	2,417	2,400	-	2,400	-
361.00.00	Interest	341	111	100		100	-
391.91.00	Transfer from CITT Road Impr.	20,000	28,750	25,650		-	-
369.30.01	Fund Balance Appropriated	25,500	-	29,381		-	8,762
TOTAL REVENUE		199,232	146,752	171,787	61,052	116,752	118,358

PROJECTED FUND BALANCE

10-1-09	Beginning Fund Balance	\$ 44,050	\$ 25,788
	Revenues	116,752	106,632
	Expenditures	(135,014)	(118,358)
9-30-10	Ending Fund Balance	\$ 25,788	\$ 14,062

FUND: ROAD FUND

Account Name		FY 2007-08 ACTUAL	FY 2008-09 ACTUAL	FY 2009-10 ADOPTED	YTD THROUGH 06/30/10	PROJECTED AS OF 9/30/10	Diff	FY 2010-11 VILLAGE MANAGER PROPOSED	Comments
101	12.01 Regular Salaries	10,932	72,880	76,025	63,502	76,025	0	59,656	Supervisor, 1 Laborer
	13.01 Other Salaries & Wages	-	2,930	4,970	2,545	4,970	0	-	
	14.01 Overtime	239	3,052	2,000	757	2,000	0	-	
	21.01 FICA Taxes & Medicare	708	4,889	4,838	4,206	4,838	0	4,564	Calculated at .0765
	21.02 Medicare	166	1,143	1,131	984	1,131	0	-	Included in FICA Taxes
	22.01 Retirement	1,068	7,826	7,685	6,685	7,685	0	6,562	Florida Retirement System (FRS) @ 11%
									Medical, Dental, Vision and Life (Full cost without employee contribution based on union contract)
	23.01 Life & Health Benefits	2,948	14,283	14,311	11,409	14,311	0	10,314	
	24.01 Workers Compensation	-	5,687	8,598	4,292	8,598	0	6,794	Calculated at \$11.38 per \$100
TOTAL PERSONNEL		\$ 16,061	\$ 112,690	\$ 119,558	\$ 94,379	\$ 119,558	0	\$ 87,890	
101	31.08 Contract Services	25,500	32,107	1,000	-	1,000	0	1,000	Annual Audit
	41.01 Telephone	-	-	1,260	334	1,260	0	-	
	41.02 Radios	-	-	1,080	-	1,080	0	-	
	43.01 Electric	-	-	900	223	900	0	-	
	43.02 Water	-	-	360	63	-	360	-	
	44.02 Equipment Rental	-	-	1,500	-	1,500	0	1,500	Heavy duty equipment
	45.01 Insurance Auto	81,268	1,443	1,424	2,580	1,424	0	1,424	1 pick-up truck and flatbed
	45.02 Liability Insurance	17,398	1,146	1,732	-	1,732	0	1,732	General liability insurance
	46.01 R&M Vehicles	154	1,103	2,000	1,966	1,966	34	300	1 pick-up truck and flatbed
	46.02 R&M Equipment	-	882	1,200	676	1,200	0	1,200	
									Other supplies needed utilizing User Access Program pricing with the County
	52.01 Operating Supplies	347	1,456	2,453	895	895	1,558	350	
	52.02 Gas & Oil	610	3,891	3,900	1,331	1,450	2,450	500	1 pick-up truck and flatbed
	52.04 Uniform Rental	-	1,464	1,350	1,198	1,350	0	700	Uniform rental 2 staff
	53.01 Road Materials	-	325	2,500	33	2,500	0	7,616	Road re-surfacing
	53.03 Administrative Fee - General Fund	-	-	-	-	-	0	14,146	
	00.00 Unappropriated Contingency	-	-	-	-	-	0	-	
TOTAL OPERATIONS		\$ 125,277	\$ 43,817	\$ 22,659	\$ 9,300	\$ 18,257	4,402	\$ 30,468	
101	64.01 Improvements other than Building	-	21,600	10,000	-	-	0	-	
	64.03 Machinery & Equipment	-	-	19,570	-	-	0	-	
TOTAL CAPITAL OUTLAY:		\$ -	\$ 21,600	\$ 29,570	\$ -	\$ -	\$0	\$ -	
101	TOTAL ROAD FUND:	\$ 141,338	\$ 178,107	\$ 171,787	\$ 103,679	\$ 137,815	\$ 4,402	\$ 118,358	

Diff between 2009-10 Adopted ==>	(53,429)
Percentage Decrease ==>	-31.1%

FORFEITURE FUND

FUND 105		F.Y.E. 9-30-08 ACTUAL	F.Y.E. 9-30-09 ACTUAL	FISCAL YEAR 2009 - 2010			FY 2010 - 11 VILLAGE MANAGER PROPOSED
				ADOPTED BUDGET	YTD ACTUAL THRU 7/31/10	PROJECTED 9-30-10	
OBJECT	ACCOUNT NAME						
359.10-00	State Forfeitures	-	-	-	-	-	5,000
359.20-00	Federal Forfeitures	2,277	122,961	10,000	42,619	10,000	20,000
361.00.00	Interest Earnings	638	97	-	-	-	-
361.02-00	Rental Reimbursement	-	-	9,600	1,600	9,600	-
361-20.00	Overtime Reimbursement	-	-	20,000	-	20,000	-
369.01-00	Miscellaneous	-	12,213	100	43	100	-
369.30.00	Fund Balance Appropriated	-	-	-	-	-	-
TOTAL REVENUE		2,915	135,271	39,700	44,262	39,700	25,000

PROJECTED FUND BALANCE

Beginning Fund Balance	\$	57,151	85,135
Revenues		39,700	25,000
Expenditures		(11,716)	(34,600)
Transfers Out		-	-
Ending Fund Balance Reserved for Transportation Programs	\$	85,135	\$ 75,535

FUND: FORFEITURE FUND

Account Name		FY 2007-08 ACTUAL	FY 2008-09 ACTUAL	FY 2009-10 ADOPTED	YTD THROUGH 06/30/10	PROJECTED AS OF 9/30/10	Diff	FY 2010-11 VILLAGE MANAGER PROPOSED
105	12.01 Regular Salaries	-	-	-	-	(884)	884	-
	13.01 Other Salaries & Wages	-	-	-	-	-	0	-
	14.01 Overtime	-	-	20,000	-	-	20,000	-
	21.01 FICA Taxes & Medicare	-	-	-	-	-	0	-
	21.02 Medicare	-	-	-	-	-	0	-
	22.01 Retirement	-	-	-	-	-	0	-
	23.01 Life & Health Benefits	-	-	-	-	-	0	-
	24.01 Workers Compensation	-	-	-	-	-	0	-
TOTAL PERSONNEL		\$ -	\$ -	\$ 20,000	\$ -	\$ (884)	20,884	\$ -
105	35.02 Special Investigations	23,631	126,984	-	2,500	2,500	(2,500)	-
	44.02 Equipment Rental	-	-	-	4,800	9,600	(9,600)	-
	52.01 Operating Supplies	-	-	-	500	500	(500)	-
	00.00 Unappropriated Contingency	-	-	-	-	-	0	25,000
TOTAL OPERATIONS		\$ 23,631	\$ 126,984	\$ -	\$ 7,800	\$ 12,600	(12,600)	\$ 25,000
105	64.03 Machinery & Equipment	-	-	-	-	-	0	-
TOTAL CAPITAL OUTLAY:		\$ -	\$ -	\$ -	\$ -	\$ -	\$0	\$ -
105	TOTAL FORFEITURE FUND:	\$ 23,631	\$ 126,984	\$ 20,000	\$ 7,800	\$ 11,716	\$ 8,284	\$ 25,000

Diff between 2009-10 Adopted ==>	5,000
Percentage Increase ==>	25.0%

CITT FUND

FUND 301		F.Y.E. 9-30-08 ACTUAL	F.Y.E. 9-30-09 ACTUAL	FISCAL YEAR 2009 - 2010			FY 2010 - 11 VILLAGE MANAGER PROPOSED
				ADOPTED BUDGET	YTD ACTUAL THRU 7/31/10	PROJECTED 9-30-10	
OBJECT	ACCOUNT NAME						
338.35.00	Transit Surtax	-	97,255	99,950	98,831	97,167	73,322
388.35.00	Other Transportation Revenues	104,862	-	-	-	-	-
361.00.00	Interest Earnings	1,216	142	150		50	200
369.30.00	Fund Balance Appropriated	63,873	-	58,688		58,688	170,000
TOTAL REVENUE		169,951	97,397	158,788	98,831	155,905	243,522

A minimum of 20% of revenue must be spent on Transit related services.

PROJECTED FUND BALANCE

Beginning Fund Balance	\$	60,353	121,570
Revenues		97,217	73,522
Expenditures		(36,000)	(18,280)
Transfers Out		-	(170,000)
Ending Fund Balance Reserved for Transportation Programs	\$	121,570	\$ 6,812

FUND: CITT FUND

	Account Name	FY 2007-08 ACTUAL	FY 2008-09 ACTUAL	FY 2009-10 ADOPTED	YTD THROUGH 06/30/10	PROJECTED AS OF 9/30/10	Diff	FY 2010-11 VILLAGE MANAGER PROPOSED	Comments
301	12.01 Regular Salaries	-	-	-	-	-	0	-	
	13.01 Other Salaries & Wages	-	-	-	-	-	0	12,480	
	14.01 Overtime	-	-	-	-	-	0	-	
	21.01 FICA Taxes & Medicare	-	-	-	-	-	0	955	Calculated at .0765
	21.02 Medicare	-	-	-	-	-	0	-	
	22.01 Retirement	-	-	-	-	-	0	1,373	Florida Retirement System (FRS) @ 11%
	23.01 Life & Health Benefits	-	-	-	-	-	0	-	
	24.01 Workers Compensation	-	-	-	-	-	0	1,005	Calculated at \$8.040 per \$100
	TOTAL PERSONNEL	\$ -	\$ -	\$ -	\$ -	\$ -	0	\$ 15,813	
301	34.01 Contract Services - North Miami (NOMI)	35,000	36,000	36,000	21,000	36,000	0	-	
	34.02 Contract Services - Other	21,168	20,532	-	2,525	-	0	-	
	45.01 Insurance Auto	-	-	-	-	-	-	500	Bus
	46.02 R&M Equipment	-	-	-	-	-	-	500	Related equipment
	52.02 Gas & Oil	-	-	-	-	-	-	2,600	Bus
	60.02 Transfer to Road Fund	20,000	28,750	25,650	-	-	-	-	
	60.03 Transfer to Storm Water Fund	42,910	-	61,138	-	-	-	-	
	60.06 Transfer to Capital Projects Fund	-	-	36,000	-	-	36,000	170,000	Stormwater Drainage Project
	00.00 Unappropriated Contingency	-	-	-	-	119,905	(119,905)	46,423	
	TOTAL OPERATIONS	\$ 119,078	\$ 85,282	\$ 158,788	\$ 23,525	\$ 155,905	(83,905)	\$ 220,023	
301	64.01 Improvements other than Buildings	50,873	-	-	-	-	0	-	
	64.03 Machinery & Equipment	-	-	-	-	-	0	-	
	TOTAL CAPITAL OUTLAY:	\$ 50,873	\$ -	\$ -	\$ -	\$ -	\$0	\$ -	
301	74.01 Debt Service Principal	-	-	-	-	-	0	7,446	Bus
	00.00 Debt Service Interest	-	-	-	-	-	0	240	
	TOTAL DEBT SERVICE:	\$ -	\$ -	\$ -	\$ -	\$ -	\$0	\$ 7,686	
301	TOTAL CITT FUND:	\$ 169,951	\$ 85,282	\$ 158,788	\$ 23,525	\$ 155,905	\$ (83,905)	\$ 243,522	

Diff between 2009-10 Adopted ==>	84,734
Percentage Increase ==>	53.4%

CAPITAL PROJECTS FUND**FUND 601**

		FISCAL YEAR 2009 - 2010			FY 2010-11 VILLAGE MANAGER PROPOSED	
OBJECT	ACCOUNT NAME	F.Y.E. 9-30-08 ACTUAL	F.Y.E. 9-30-09 ACTUAL	ADOPTED BUDGET	YTD ACTUAL THRU 7/31/10	PROJECTED 9-30-10
331.42.00	MTA Transit Stimulus	-	-	34,500		-
331.49.00	Federal Transportation/NE 6th	-	-	74,073		74,073
334.20.00	State Grant Rec Buld/EOC	-	4,250	60,000		60,000
337.40.00	Miami Dade GOB	-	26,869	356,000		356,000
337.70.01	Safe Neighborhoods	-	38,000	55,000	25,000	55,000
391.91.00	Transfer In - General Fund	10,757	-	50,000		50,000
391.91.02	Transfer In - CITT	-	-	36,000		36,000
	Grant - 2008 State Stormwater	-	-	-		-
369.30.01	Fund Balance Appropriated	-	40,040	5,000		-
TOTAL REVENUE		10,757	109,159	670,573	25,000	631,073

CAPITAL PROJECTS FUND

FUND 601

OBJECT	ACCOUNT NAME	F.Y.E. 9-30-08 ACTUAL	F.Y.E. 9-30-09 ACTUAL	FISCAL YEAR 2009 - 2010		FY 2010 - 11 VILLAGE MANAGER PROPOSED
				ADOPTED BUDGET	PROJECTED 9-30-10	
590						
66.02	Public Works Building M/D GOB	1,663	26,869	356,000	356,000	-
66.03	Fire Alarm System	-	10,138	-	-	-
66.04	Recreation Improvements	3,000	56,156	110,000	110,000	-
66.05	Entryway Sign	6,094	19,747	-	-	-
66.06	NE 6th Avenue	-	-	110,073	110,073	-
63.01	Recreation Bldg / EOC	-	4,250	60,000	60,000	-
63.01	MTA Sidewalk Project	-	-	34,500	-	-
66.00	Capital Project Drainage	-	-	-	-	370,000
		-	-	-	-	-
TOTAL CAPITAL OUTLAY		<u>10,757</u>	<u>117,160</u>	<u>670,573</u>	<u>636,073</u>	<u>370,000</u>